

Exhibit 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 306: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	CLAIM #	TOTAL CLAIM DOLLARS	BASIS FOR NO LIABILITY
1	ACI WORLDWIDE (MA) 6060 COVENTRY DRIVE ELKHORN, NE 68022-6482	08-13555 (JMP)	Lehman Brothers Holdings Inc.	24961	\$223,464.37	Claim 24961 identifies Lehman Brothers Bank FSB (now known as Aurora Bank FSB), a non-Debtor entity, as the entity liable under the claim.
2	ACTIV FINANCIAL SYSTEMS, INC.* 125 SOUTH WACKER DRIVE, SUITE 2325 CHICAGO, IL 60606		Lehman No Case Asserted/All Cases Asserted	6085	\$30,850.75	Claim 6085 is based on a transaction between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction.
3	AMM'S LIMOUSINE SERVICE, INC. 4320 DI PAOLO CENTER GLENVIEW, IL 60025-5201	08-13555 (JMP)	Lehman Brothers Holdings Inc.	4701	\$4,790.99	Claim 4701 is based on a transaction between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction.
4	CHIMNEY ROCK WINERY LLC MICHAEL BRAGA 5350 SILVERADO TRAIL NAPA, CA 94559	08-13555 (JMP)	Lehman Brothers Holdings Inc.	582	\$8,072.00	Claim 582 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
5	CIBER, INC 6363 S FIDDLERS GREEN CIR STE 1400 ENGLEWOOD, CO 801115024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	7080	\$1,395.73	Claim 7080 identifies Aurora Loan Services, Inc. (now known as Aurora Loan Services, LLC), a non-Debtor entity, as the entity liable under the claim.
6	CLAREN ROAD CREDIT MASTER FUND, LTD C/O SEWARD & KISSEL LLP ATTN: JUSTIN SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	08-13555 (JMP)	Lehman Brothers Holdings Inc.	33474	\$10,410,000.00	Claim 33474 is for unmatured interest, which is disallowed pursuant to Section 502(b)(2) of the Bankruptcy Code.
7	DAVIS LANDSCAPING, LTD. ASHLEY WILSON VALLEYCREST COMPANIES 24151 VENTURA BLVD CALABASAS, CA 91302	08-13555 (JMP)	Lehman Brothers Holdings Inc.	4740	\$15,000.00	Claim 4740 is based on a transaction or transactions between claimant and a non-Debtor entity. LBHI has no liability to claimant relative to such transaction or transactions.

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8	ENERGY SERVICES GROUP INC PO BOX 545 ROCKLAND, MA 02370	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	6645	\$89,125.00	Claim 6645 identifies Lehman Power Services LLC, a non-Debtor entity, as the entity liable under the claim.
9	FOUR SEASONS SILICON VALLEY ATTN: EVA HAKOVA, ASST. DIR OF FINANCE 2050 UNIVERSITY AVENUE PALO ALTO, CA 94303	08-13555 (JMP)	Lehman Brothers Holdings Inc.	6164	\$40,549.46	Claim 6164 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
10	GELBER GROUP, LLC ATTN: ACCOUNTING DEPT. 141 W. JACKSON BLVD., STE. 2100A CHICAGO, IL 60604	08-13555 (JMP)	Lehman Brothers Holdings Inc.	3159	\$158,622.95	Claim 3159 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
11	GEOTEXT TRANSLATIONS, INC. 259 W 30TH STREET, 17TH FLOOR NEW YORK, NY 10001	08-13555 (JMP)	Lehman Brothers Holdings Inc.	1336	\$44,778.59	Claim 1336 is based on a transaction or transactions between claimant and LBAYK. LBHI has no liability to claimant relative to such transaction or transactions.
12	HAYNSWORTH SINKLER BOYD P.A. STANLEY H. MCGUFFIN, ESQ. PO BOX 11889 COLUMBIA, SC 29201	08-13555 (JMP)	Lehman Brothers Holdings Inc.	4203	\$31,969.90	Claim 4203 is based on a transaction or transactions between claimant and an entity other than LBHI. LBHI has no liability to claimant relative to such transaction or transactions.
13	INCONIT CORPORATION 1162 CAMINO VALLECITO LAFAYETTE, CA 94549	08-13555 (JMP)	Lehman Brothers Holdings Inc.	76	\$43,444.29	Claim 76 identifies Lehman Brothers Inc., a domestic affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
14	LAW OFFICES OF FRANCES C. BERGER 225 BROADWAY STE 1610 NEW YORK, NY 10007-3760	08-13555 (JMP)	Lehman Brothers Holdings Inc.	3780	\$57,288.20	Claim 3780 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.

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15	LONDON BUSINESS SCHOOL TRADING COMPANY L REGENT'S PARK LONDON, NW1 4SA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10354	\$84,614.40	Claim 10354 identifies Lehman Brothers Holdings Plc, a foreign affiliate of the Debtors that is not Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
16	LOUISIANA CITIZENS PROPERTY INSURANCE CORPORATION 433 METAIRIE ROAD, SUITE 600 METAIRIE, LA 70005		Lehman No Case Asserted/All Cases Asserted	36856	\$2,587,212.95	Claim 36856 identifies Lehman Re Ltd, a foreign affiliate of the Debtors that is not Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
17	MAINE, JOHN DAVENPORT 63 WEST SHORE ROAD BELVEDERE, CA 94920	08-13555 (JMP)	Lehman Brothers Holdings Inc.	3553	\$99,922.55	Claim 3553 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
18	MICHIGAN TOBACCO SETTLEMENT FINANCE AUTHORITY PO BOX 30754 LANSING, MI 48909	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	14803	\$4,772,320.00	Claim 14803 asserts a claim based on that certain reserve fund agreement. The claimant is not a signatory of or a party to that certain reserve fund agreement, and as such, LBSF is not liable to the claimant under the agreement.
19	MICHIGAN TOBACCO SETTLEMENT FINANCE AUTHORITY PO BOX 30754 LANSING, MI 48909	08-13555 (JMP)	Lehman Brothers Holdings Inc.	14804	\$4,772,320.00	Claim 14804 asserts a claim based on that certain reserve fund agreement. The claimant is not a signatory of or a party to that certain reserve fund agreement, and as such, LBHI is not liable to the claimant under the agreement.
20	MITSUI COMPANY 14-32 AKASAKA 2 CHOME MINATO-KU TOKYO, 107-0052 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	67195	\$6,880.00	Claim 67195 identifies Lehman Re Ltd, a foreign affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.

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21	NETALYTICS C/O ISDA 360 MADISON AVENUE, 16TH FLOOR NEW YORK, NY 10017		Lehman No Case Asserted/All Cases Asserted	18220	\$33,000.00	Claim 18220 identifies Lehman Brothers Inc., a domestic affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
22	PELLERANO & HERRERA J F KENNEDY 4TH FLOOR SANTO DOMINGO APARTADO POSTAL 20682 DOM, DOMINICAN REPUBLIC	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11083	\$31,461.08	Claim 11083 is based on a transaction or transactions between claimant and an entity other than LBHI. LBHI has no liability to claimant relative to such transaction or transactions.
23	RIGHT MANAGEMENT, INC. ATTN: PRINCE ALTEE THOMAS, ESQ. FOX ROTHSCHILD LLP 200 MARKET STREET, 10TH FLOOR PHILADELPHIA, PA 19103-3291	08-13555 (JMP)	Lehman Brothers Holdings Inc.	5504	\$79,200.00	Claim 5504 identifies Lehman Brothers Inc., a domestic affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
24	TARRYTOWN HOUSE 49 EAST SUNNYSIDE LANE PO BOX 222 TARRYTOWN, NY 10591	08-13555 (JMP)	Lehman Brothers Holdings Inc.	9559	\$50,711.49	Claim 9559 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
25	VIEIRA DE ALMEIDA & ASSOCIADOS MOURINHO DE SILVEIRA 10 LISBON, 125-0167 PORTUGAL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	6188	\$31,695.75	Claim 6188 identifies Lehman Brothers International (Europe), a foreign affiliate of the Debtors that is not Debtor in these jointly administered chapter 11 cases, as the entity liable under the claim.
26	WINNING MIND, LLC 1010 UNIVERSITY AVE., #265 SAN DIEGO, CA 92103	08-13555 (JMP)	Lehman Brothers Holdings Inc.	1428	\$20,695.62	Claim 1428 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant relative to such transaction or transactions.
				TOTAL	\$23,729,386.07	